

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

MICHAEL J. QUILLING, Receiver	§	
for Advanced Financial Services, Inc.,	§	
	§	
Plaintiff,	§	
	§	Civil Action No. 1:03CV-0236
vs.	§	
	§	
TRADE PARTNERS, INC., MACATAWA	§	
BANK CORPORATION, successor by	§	
merger to GRAND BANK, THOMAS J.	§	
SMITH and CHRISTINE M. ZMUDKA,	§	
	§	
Defendants.	§	

REPORT AND RECOMMENDATION
REGARDING RECEIVER'S EIGHTH MOTION TO ALLOW A CLAIMS

On January 17, 2006 the Court considered the Receiver's Eighth Motion to Allow A Claims [Docket No. 1192]. No objections to the proposed allowed claims have been filed. Thus, the undersigned recommends that the claims set forth in Exhibit "1" to the Receiver's Motion [Docket No. 1192] and attached hereto, totaling \$5,742,318.34 should be allowed as unsecured claims against the Receivership Estate.

Respectfully submitted,

Date: January 24, 2006

/s/ Ellen S. Carmody
ELLEN S. CARMODY
United States Magistrate Judge

OBJECTIONS to this Report and Recommendation must be filed with the Clerk of Court within ten (10) days of the date of service of this notice. 28 U.S.C. § 636(b)(1)(C). Failure to file objections within the specified time waives the right to appeal the District Court's order. *Thomas v. Arn*, 474 U.S. 140, 155 (1985); *United States v. Walters*, 638 F.2d 947, 949-950 (6th Cir. 1981).